

108TH CONGRESS  
2D SESSION

# S. RES. 464

Relating to refundable tax credits for municipalities.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 11, 2004

Mrs. BOXER submitted the following resolution; which was considered and  
agreed to

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## RESOLUTION

Relating to refundable tax credits for municipalities.

Whereas the Senate today passed a free standing measure  
which is designed to address tax relief issues relating to  
Reservists and National Guardsmen;

Whereas one of the provisions of the package provides tax re-  
lief to employers of Reservists and National Guardsmen;

Whereas the employer provision is targeted to businesses and  
tax paying entities;

Whereas state and local governments are facing budgetary  
pressures, particularly with regard to homeland security;

Whereas many local first responders have been called to ac-  
tive duty in the National Guard and Reserves, and many  
state and local governments have continued to pay their  
salaries, thus increasing the budgetary pressure on state  
and local governments;

Whereas the Senate recognized this pressure by including in the FSC–ETI bill a provision to compensate state and local governments for closing the pay gap of first responders who are called to active duty in the National Guard and Reserves: Now, therefore, be it

1       *Resolved*, That it is the Sense of the Senate that—

2               (1) the Senate should reiterate its support for  
3       reimbursing state and local governments for closing  
4       the pay gap for first responders who are called to  
5       active duty in the National Guard and Reserves by  
6       considering expanding the employer tax relief provi-  
7       sions to cover state and local governments; and

8               (2) the President should consider including  
9       such a proposal in his Fiscal Year 2006 Budget  
10      Submission.

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